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THE ALBERTA METIS SETTLEMENTS TRANSITION COMMISSION

ANNUAL REPORT

NOVEMBER 1, 1990 TO MARCH 31, 1991

MINISTER OF MUNICIPAL AFFAIRS

127 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 403/427-3744

March 31, 1992

The Honourable Dr. David Carter
Speaker of the Legislative Assembly of Alberta

Dear Sir:

It is my honour to submit the 1st Annual Report of the Alberta Metis Settlements Transition Commission for the period of November 1, 1990 to March 31, 1991.

Respectfully submitted,

R.S. (Dick) Fowler
Minister of Municipal Affairs and
Minister Responsible for
Native Affairs

Alberta Metis Settlements
Transition Commission

Office of the Commissioner

March 31, 1992

Honourable R.S. (Dick) Fowler
Minister of Municipal Affairs and
Minister Responsible for Native Affairs
319 Legislature Building
Edmonton, Alberta
T5K 2B6

Dear Mr. Fowler:

It is my pleasure to present the 1st Annual Report of the Alberta Metis Settlements Transition Commission for the fiscal year ending March 31, 1991.

Yours truly,

Dennis C. Surrendi
Commissioner

Attachment

Mayfield Business Centre, 10525 - 170 Street, Edmonton, Alberta, Canada T5P 4W2 Telephone (403) 427-4843 Fax: 427-1442

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THE ALBERTA METIS SETTLEMENTS TRANSITION COMMISSION ANNUAL REPORT

NOVEMBER 1, 1990 - MARCH 31, 1991

HISTORY

On July 1, 1989 , an agreement between the Province of Alberta and the Metis Settlements resulted in the Alberta Metis Settlements Accord. The Accord outlined the proposed transfer in ownership of 1.23 million acres (500,000 hectares) of land from the Province to the eight Metis Settlements. The Accord also provided for a 17 year financial agreement; the development of autonomous local governments; the co-management of mineral resources; and the establishment of a Transition Commission, headed by a Transition Authority and a Commissioner to ensure that the provisions of the Accord are carried out over the initial seven year Transition Period.

On November 1, 1990 the basic principles of the Accord were embodied in the following statutes:

- *The Constitution of Alberta Amendment Act, 1990*
- *The Metis Settlements Land Protection Act*
- *The Metis Settlements Act*
- *The Metis Settlements Accord Implementation Act*

The Accord financial agreement provides for $30 million dollars to be distributed annually to the Settlements over the seven year Transition Period. On April 1, 1990, a portion of the first year's $30 million was advanced to the Metis Settlements through agreements with the Department of Municipal Affairs under the *Metis Betterment Act*. Immediately following the Proclamation of the new Metis Settlements legislation on November 1, 1990, the unspent balance was transferred to the Commissioner of the Metis Settlements Transition Commission.

This first annual report of the Metis Settlements Transition Commission covers the period of the 1990/91 fiscal year beginning November 1, 1990 through March 31, 1991. For the convenience of the reader, the flow of Accord funding between April 1, 1990 and November 1, 1990 has been separately identified in this report in order to reflect a complete financial review for the entire fiscal year.

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COMMISSIONER'S MESSAGE

The fiscal year of 1990/91 was eventful for the eight Metis Settlements in Alberta. Negotiations between the Alberta Federation of Metis Settlement Associations and the Province of Alberta took place over many years. Through the signing of the Letters Patent and the Proclamation of the *Constitution of Alberta Amendment Act, 1990* and the *Metis Settlements Land Protection Act* on November 1, 1990, the Metis Settlements General Council acquired the fee simple ownership of land within the boundaries of the eight Metis Settlements. This fulfilled a vision for the Metis Settlement members that was initiated over a half century ago.

On the same date, the *Metis Settlements Act* established a framework for a new form of local government that is unique in Canada. The *Metis Settlements Accord Implementation Act* established the Metis Settlements Transition Commission which is overseen by a Transition Authority. Members of the Transition Authority include a person appointed by the Lieutenant Governor in Council (The Honourable Ken Rostad, Attorney General and Minister Responsible for Native Affairs), a representative appointed by the Metis Settlements General Council (Mr. Randy Hardy, President of the Metis Settlements General Council), and the Commissioner (Mr. Dennis Surrendi) The Transition Authority provides advice and guidance to the Commissioner. The Commissioner was jointly selected by the Government of Alberta and the Metis Settlements General Council to serve as the Chief Executive Officer of the Transition Commission.

Although the Transition Authority was unable to have a formal meeting between November 1, 1990, when the legislation was proclaimed, and March 31, 1991, the Commissioner maintained regular contact with the Transition Authority members.

As a general operational policy, the Transition Commission works closely with each Metis Settlement and the Metis Settlements General Council in the design and implementation of projects and programs. However, it should be stated that communication networks among all of the new legal entities took a considerable period of time to become effective.

PRE-PROCLAMATION

From April 1990 to November 1990, the Commissioner-select served as the Interim Commissioner. This action was taken to initiate the development of the Transition Commission infrastructure prior to Proclamation of the new legislation on November 1, 1990.

Under the guidance of the Interim Commissioner, a small task force was established which accomplished the following:

1. Assisted in the preparation of the Letters Patent and the completion of the new Metis Settlements legislation.

2. Assisted in arranging the ceremonies associated with the signing of the Letters Patent and Proclamation of the new Metis Settlements legislation.

3. Assisted in the preparation of General Council Policies, Settlement model bylaws, and Regulations which formed part of the Proclamation documents.

4. Developed and secured approval from the Transition Authority members for an organization structure and logo. Approval of the organization was based on the understanding that as experience with the new legislation was gained, organizational adjustments would be made as needed.

5. Developed and completed the Transition Commission office requirements and, in consultation with the Transition Authority members, selected a site for the office location.

6. Developed a financial policy and procedures manual for the Transition Commission.

7. Established financial accounts for the Transition Commission to be activated after Proclamation.

8. Initiated the establishment of the Metis Settlements Appeal Tribunal.

POST-PROCLAMATION

After Proclamation all parties experienced a period of difficulty. The new legal process imposed a complex burden on the Metis Settlement Councils and their administrators. The situation was further complicated by the fact that all of the Settlements were required to conduct their elections within 180 days of Proclamation. High expectations of Metis Settlement members, plus the difficulties encountered by the Settlement Councils to satisfy these expectations, created considerable pressure on all Settlement Councils.

This situation continued to the end of the fiscal year.

Under the new legislation, General Council Policies focus on specific and important subjects that constitute matters of a collective interest. Approved General Council Policies represent the legal framework for each Settlement's bylaws on those subject areas. Many of the most important General Council Policies require unanimous agreement from the eight Metis Settlement Councils. During this period when the Settlement Council elections were underway, the Metis Settlements General Council lacked the quorum to address many important General Council Policies. This situation, in turn, prevented the respective Settlements from instituting bylaws in these important areas. General Council operations were further impacted with the resignation of the President and Executive Director.

Some Provincial departments were unclear as to their responsibilities in relation to the Metis Settlements under the new legislation. The confusion began on April 1, 1990 when the new Accord funding to the Settlements commenced in the absence of the Transition Commission. These matters were not detected until well into the latter part of the fiscal year following mobilization of the Transition Commission and stabilization of some Metis Settlement Councils following their elections.

The Transition Commission focused on the following overriding priorities after Proclamation of the new legislation on November 1, 1990:

1. To effectively and efficiently carry out its mandate as outlined in the Metis Settlements Accord Implementation Act;

2. To provide assistance to the Metis Settlements General Council and respective Settlement Councils in order to address the requirements of the new legislation;

3. To commence an assessment of the impact of the new legislation on the Metis Settlements in order to formulate program priorities for the Transition Commission in the short and medium term; and

4. To commence an assessment of the impact of the new Metis Settlements Legislation on government departments and agencies in order to formulate Transition Commission program priorities designed to secure Provincial program benefits to the Settlement governments and members.

Within the context of the above, following is a summary of the specific activities undertaken within the Transition Commission from November 1, 1990 to March 31, 1991:

GENERAL

Provided advice and assistance to each Metis Settlement Council and the Metis Settlements General Council in order to address their overall responsibilities and needs with regard to local government.

In co-operation with the Metis Settlements General Council, conducted workshops with newly elected Settlement councillors, administrators and members focusing on the new legislation.

Initiated the establishment of the Metis Settlements Access Committee under the Sub-Surface Resource Co-Management Agreement.

Commenced a long-term Strategic Planning process for the Transition Commission.

Assisted Paddle Prairie Settlement Council and the Metis Settlements General Council in the finalization of an agreement-in-principle with Canadian National Railway regarding the transfer of certain lands to the Settlement.

Prepared an election procedures manual consistent with the new legislation and conducted election procedure workshops requested by the Settlements.

Seconded Transition Commission staff members to act as the Minister's Official Manager in Kikino Metis Settlement and Buffalo Lake Metis Settlement when the Court of Queen's Bench overturned the Spring 1991 election of both Settlements.

Provided direct assistance to the Metis Settlements General Council in obtaining expert advice to clarify the position of the Metis Settlements with regard to the Goods and Services Tax, Federal Sales Tax, and Federal Income Tax.

Continued development of the Metis Settlements Land Registry.

Established a 1-800 telephone line to provide easy access to the Transition Commission office by Settlement Councils and members for assistance and advice.

Developed and distributed a Metis Settlement government calendar for planning of local government needs at the Settlement level.

Designed and established the Transition Commission office in the Mayfield Business Centre in west Edmonton.

PERSONNEL SERVICES

Established personnel standards and procedures for the Transition Commission, including the processing of payroll for Commission staff.

Finalized the classification of all Transition Commission full time positions.

Implemented a staffing process that included representation from the Metis Settlements General Council in the recruitment to several key Transition Commission positions.

Prepared job descriptions for Buffalo Lake Metis Settlement administrative personnel.

Assisted in the establishment of the Metis Settlements Appeal Tribunal and classification of positions within the organization.

FINANCE AND ADMINISTRATION

Established Transition Fund and Transition Commission bank accounts and procedures for transferring funds to the Metis Settlements.

Developed bylaw approval procedures for both new budget bylaws and amendments.

Assisted the Chairman of the Metis Settlements Appeal Tribunal in the establishment of an administrative structure and its 1991/92 budget.

Implemented the financial policy and administrative procedures manual for the Transition Commission.

Established an interim 1991/92 General Council Financial Allocation Policy for the Metis Settlements in the absence of a quorum of the Metis Settlements General Council. This was achieved in close consultation with the General Council.

Developed computer network systems for the tracking of Transition Commission activities and services, inventory control and personnel management.

Assisted the Metis Settlements in establishing computerized accounting records and reporting systems including the development of financial policies and procedures.

Provided computer training and support to Transition Commission staff and Metis Settlement personnel.

LAND AND MEMBERSHIP REGISTRY

One of the initial responsibilities of the Commissioner was to establish the membership lists for the Metis Settlements as of November 1, 1990. Authority and direction for the Commissioner to finalize this initial Settlements membership list was established in the Transitional Membership Regulation which was jointly agreed to by the Province and the Metis Settlements General Council.

The Minister's membership list was produced pursuant to the Transitional Membership Regulation. It listed names of those persons the Minister showed as members of each Settlement Association under the *Metis Betterment Act*. The Commissioner also received a list of members for each Settlement Association, provided by each Settlement Council. The Settlement Membership Interim Report was produced by the Commissioner which set out "confirmed" members and those with "uncertain status". The final Settlement Membership Report will be addressed in the next Annual Report.

With the repeal of the *Metis Betterment Act* on November 1, 1990, procedures and forms were developed to meet membership requirements under the new *Metis Settlements Act*.

Developed computer systems to aid in the administration of the new requirements of land and membership registration at the Metis Settlements, Metis Settlements General Council and the Metis Settlements Appeal Tribunal. This system was designed with input from the Settlements.

Facilitated discussions with representatives of the Transition Commission, Attorney General, and Metis Settlements General Council to initiate development of the Land Registry Regulation.

Developed a computerized mapping system for the eight Metis Settlements to include hamlet surveys, registered road and boundary plans. This system was designed with input from the Metis Settlements.

INTERGOVERNMENTAL AFFAIRS

Negotiated the secondment of an expert from Alberta Agriculture to develop the interface between

the Metis Settlements and Alberta Agriculture.

Conducted preliminary discussions with the Agriculture Development Corporation focusing attention on the new legislation and secured a commitment for the development of a new approach for loans to Metis Settlement members. The policy and regulatory requirements for the new approach are to be developed cooperatively between the Agriculture Development Corporation and the Metis Settlements General Council.

Developed a series of Agriculture Workshops at the Settlement level focused on programs and grants available to the Metis Settlements.

Initiated a co-operative working relationship between the Metis Settlements and the Alberta Forest Service.

Finalized arrangements with Alberta Fish and Wildlife to secure 50 percent of the Utikima Lake commercial fishing quota for Gift Lake and Peavine Metis Settlements with new licensing arrangements and co-management opportunities.

Provided expertise to the Metis Settlements, at their request, to address the problems of alcoholism and drug abuse at the community level. The objective was to facilitate closer working relationships between the Settlements and the appropriate Provincial and Federal agencies to effectively address the Settlement needs.

Completed arrangements with Alberta Public Works Supply and Services to secure access by the Metis Settlements to government surplus equipment similar to other local governments.

Arranged for the Metis Settlements to access Alberta Transportation and Utilities surplus equipment in the same manner as other local governments in the Province.

Established arrangements with Alberta Tourism to introduce planning of tourism developments at the Metis Settlements level.

Assisted the Metis Settlements General Council administration in researching employee benefits and pension programs provided by municipal authorities in Alberta.

Undertook negotiations for the transfer of water and sewer facilities from Alberta Municipal Affairs to the respective Metis Settlements on terms and conditions agreeable to each party.

Initiated a process to resolve a long standing problem between the Peavine Metis Settlement Council and Alberta Environment regarding a compensation strategy for Settlement flooding caused by the Heart River Reservoir.

Established a working relationship between the Metis Settlements and Provincial Occupational Health and Safety officials.

Arranged Workplace Health and Safety workshops for the Metis Settlements.

Reviewed the current status of fire protection on the Metis Settlements with the Alberta Fire Commissioner.

Co-ordinated access arrangements to Alberta Public Safety Service Programs for the eight Metis Settlements.

Arranged for Metis Settlements eligibility for funding under the Career Development and Employment Skills Program.

Arranged for membership to the Northern Lights Library System for the four eastern Metis Settlements (i.e. Fishing Lake, Elizabeth, Kikino and Buffalo Lake).

Arranged membership to the Peace Library System for the four western Metis Settlements (i.e. Paddle Prairie, East Prairie, Peavine and Gift Lake).

Arranged the secondment of a senior departmental engineer from Alberta Transportation and Utilities to provide the interface between the Metis Settlements and the Department.

Arranged with Alberta Transportation and Utilities to undertake separate bridge inventories for each Metis Settlement; developed a proposal for a procedure to address road classification in the Settlements; and, established a procedure for the Settlements to access the Street and Road Lighting Assistance Program.

Assisted with and co-ordinated the transfer of the Boyer River Campsite from Alberta Transportation and Utilities to the Paddle Prairie Metis Settlement.

Confirmed Metis Settlement eligibility for gasification grants from Alberta Transportation and Utilities.

Pursued the Metis Settlements road maintenance procedure and policy of Alberta Transportation and Utilities. Obtained confirmation that Settlements road maintenance would be continued at Alberta Transportation and Utilities' cost for the period of April 1, 1991 to March 31, 1992.

Confirmed that Alberta Transportation and Utilities would be willing to provide technical assistance to all Metis Settlements in regards to any street or road illumination proposals within the Settlements.

Assisted the Elizabeth Metis Settlement in negotiations with Alberta Transportation and Utilities to make available approximately 10,000 cubic yards of crushed gravel for Settlement use.

Arranged for the participation of Settlement Utility Officers to attend a Hydrants and Water Mains Seminar, sponsored by the Western Canada Water & Wastewater Association.

POLICY AND LEGISLATIVE SERVICES

Assisted Paddle Prairie Metis Settlement in the preparation of a financial administration policy.

Prepared a financial administration policy and procedures manual model for use by the eight Metis Settlements.

Prepared a bylaw model concerning special Settlement Council meetings for use by the eight Metis Settlements.

Assisted Paddle Prairie Metis Settlement in the preparation of a housing bylaw and model bylaw for use in other Settlements.

Provided a budget bylaw model for use by the eight Metis Settlements.

Assisted the Metis Settlements Appeal Tribunal in the preparation of a draft operational policies and procedures manual.

Provided advice and assistance to the eigh Metis Settlements on policy and bylaw development.

Provided advice and assistance to the Metis Settlements in their development of speed limits on Settlement roads.

At the request of the Metis Settlements, researched issues related to rights-of-way for A.G.T. on Settlement lands.

Reviewed the Municipal Fiscal Capacity Study prepared by Alberta Municipal Affairs in the context of the application of the study to the Metis Settlements.

Reviewed the discussion draft of the proposed Alberta Environmental Protection and Enhancement Legislation with regard to its application to the Metis Settlements.

Continued review and preparation of consequential amendments as required by the new legislation.

Designed and maintained a Settlement bylaw and General Council policy library for use during the Transition Period.

TECHNICAL AND HUMAN RESOURCE SERVICES

Initiated a process to establish Metis Settlement training priorities with each Settlement.

Arranged cross cultural seminars to provide a broader understanding of cultural differences for Metis and non-Metis staff members within the Transition Commission.

Assisted the Metis Settlements General Council in the preparation of an agenda for the Sub-Surface Resource Co-Management Agreement orientation workshops.

Initiated an inventory of training resources and materials for use by the Metis Settlements with respect to technical and human resource training opportunities.

Initiated an inventory of technical tradesmen resources which can be accessed by the Metis Settlements.

Provided advice and assistance to the Metis Settlements on capital projects, planning, budgeting, construction and operation.

Provided the services of capital projects consultants to the Metis Settlements to ensure compliance with Alberta Building Code Standards.

In co-operation with the Metis Settlements General Council, initiated the development of a Skills Inventory for each Metis Settlement in order to establish an information base on the availability of Settlement resident skills and/or business experience. This information will be considered by the Settlement

Councils in future training needs as well as employment and business initiatives on and off the Settlements.

ECONOMIC DEVELOPMENT

Initiated the development of a working relationship between Alberta Economic Development and Trade and the Metis Settlements.

Provided access to professional expertise on business planning and development as required by Settlement Councils and members.

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FINANCIAL REVIEW

Two sets of financial statements are presented in the Appendix. The first set presents the financial operation of the Metis Settlements Transition Commission. These statements describe the cost of operating the Commission office for the year ending March 31, 1991. For the period April 1, 1990 to October 31, 1990, payments to establish and prepare for the operation of the Commission were managed by the Department of Municipal Affairs. Payments for the start-up and operation of the Transition Commission for the period of November 1, 1990 to March 31, 1991 were managed by the Commission staff. The respective amounts are displayed in the graph which appears on page 23 of this report.

The second set of financial statements reflects the financial operation of the Metis Settlements Transition Fund. These statements describe the disbursements of funds from the Transition Fund in accordance with section 25(2) of the *Metis Settlements Accord Implementation Act*. Prior to November 1, 1990, the Department of Municipal Affairs disbursed funds based on agreements signed with each Settlement. For the remaining five months of the fiscal year, Commission staff managed disbursements by forwarding funds to the Settlements in accordance with approved 1990/91 budgets. These transfers are shown on page 23.

More detail is provided in the notes to each set of financial statements.

ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Metis Settlements Transition Commission

I have audited the balance sheet of the Metis Settlements Transition Commission as at March 31, 1991 and the statements of revenue, expenditure and unexpended funds for the period November 1, 1990 to March 31, 1991. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1991 and the results of its operations and the changes in its financial position for the period November 1, 1990 to March 31, 1991 in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon
FCA
Auditor General

Edmonton, Alberta
September 30, 1991

METIS SETTLEMENTS TRANSITION COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1991

ASSETS

Current:	
Cash	$1,551,658
Due from the General Revenue Fund	21,511
Accounts receivable	51,163
	1,624,332
Capital assets	371,678
	$1,996,010

LIABILITIES AND UNEXPENDED FUNDS

Accounts payable	$1,619,462
Equity in capital assets	371,678
Unexpended funds	4,870
	$1,996,010

The accompanying notes are part
of these financial statements

METIS SETTLEMENTS TRANSITION COMMISSION
STATEMENT OF REVENUE
EXPENDITURE AND UNEXPENDED FUNDS
FOR THE PERIOD NOVEMBER 1, 1990 TO MARCH 31, 1991

Revenue:	
Contribution from the General Revenue Fund, Province of Alberta (Note 3)	$2,805,080
Interest	4,870
	2,809,950
Expenditure:	
Contracted services	1,159,882
Manpower	695,149
Capital assets	371,678
Grants	189,000
Water and sewage - Settlements	151,299
Travel	105,444
Office	60,707
Materials and supplies	71,921
	2,805,080
Excess of revenue over expenditure and unexpended funds at end of period	$ 4,870

METIS SETTLEMENTS TRANSITION COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

Note 1 Authority

The Alberta Metis Settlements Transition Commission operates under the authority of the Metis Settlements Accord Implementation Act, Chapter M-14.5, Statutes of Alberta 1990, which was proclaimed on November 1, 1990.

Note 2 Significant Accounting Policies

(a) These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of capital assets is expensed in the year of acquisition. Capital assets are also shown on the balance sheet at cost with a corresponding credit to equity in capital assets.

(b) A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 3 Contribution from the General Revenue Fund

The Metis Settlements Accord Implementation Act provides that the costs and expenses of the Commission must be paid out of money appropriated by the Legislature for that purpose. The Act also provides that the Provincial Treasurer must account to the Commissioner for all payments made by the General Revenue Fund to establish and prepare for the operation of the Commission. As a result, the contribution from the General Revenue Fund is determined as follows:

Payments for the start-up and operation of the Commission by the General Revenue Fund for the year ended March 31, 1991	$4,286,081
Deduct payments by the General Revenue Fund to establish and prepare for the operation of the Commission prior to November 1, 1990:	
Manpower	712,889
Contracted services	618,071
Office	63,692
Travel	45,705
Materials and supplies	40,644
	1,481,001
Contribution from the General Revenue Fund	$2,805,080

Note 4 Administrative Expenses

Accommodation and other overhead expenses incurred in the administration of the Commission are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 5 Approval of Financial Statements

These financial statements were approved by management.

ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Metis Settlements Transition Commission

I have audited the balance sheet of the Metis Settlements Transition Fund as at March 31, 1991 and the statement of revenue, expenditure and fund balances for the period November 1, 1990 to March 31, 1991. These financial statements are the responsibility of the Transition Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Transition Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the period November 1, 1990 to March 31, 1991 in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon

FCA
Auditor General

Edmonton, Alberta
September 30, 1991

METIS SETTLEMENTS TRANSITION FUND
BALANCE SHEET
AS AT MARCH 31, 1991

ASSETS

Current:	
Cash	$ 3,641,806
Accounts receivable	943,843
	4,585,649
Due from the General Revenue Fund, Province of Alberta (Note 3)	150,000,000
	$154,585,649

LIABILITIES AND FUND BALANCES

Accounts payable	$ 425,989
Deferred revenue	150,000,000
Fund balances (Note 4)	4,159,660
	$154,585,649

The accompanying notes are part of these financial statements.

METIS SETTLEMENTS TRANSITION FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCES
FOR THE PERIOD NOVEMBER 1, 1990 TO MARCH 31, 1991

	General	Restricted	Total
Revenue:			
Contributions from the General Revenue Fund, Province of Alberta (Note 5)	$15,166,334	$ -	$15,166,334
Interest	351,648	16,987	368,635
	15,517,982	16,987	15,534,969
Expenditure:			
Transfers to settlements	11,191,439	-	11,191,439
Contributions to Metis Settlements General Council	1,080,000	-	1,080,000
	12,271,439	-	12,271,439
Excess of revenue over expenditure	3,246,543	16,987	3,263,530
Transfer from the Metis Settlement Associations Grants Administration Fund	-	896,130	896,130
Fund balances at end of period (Note 4)	$ 3,246,543	$913,117	$ 4,159,660

METIS SETTLEMENTS TRANSITION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1991

Note 1 Authority

The Metis Settlements Transition Fund operates under the authority of the Metis Settlements Accord Implementation Act, Chapter M-14.5, Statues of Alberta 1990, which was proclaimed on November 1, 1990.

Note 2 Significant Accounting Policies and Reporting Practices

(a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Annual payments to the Transition Fund from the General Revenue Fund are recognized as revenue when received, and

(ii) The amount due from the General Revenue Fund is recorded at the total of future annual instalments as authorized by the Metis Settlements Accord Implementation Act. This amount is reported as due from the General Revenue Fund with an offsetting credit to deferred revenue.

(b) Other significant accounting policies and reporting practices are as follows:

Fund Accounting

The accounts of the Transition Fund are grouped into the general fund and the restricted fund.

General Fund

The general fund consists of payments received from the General Revenue Fund to be used for capital development projects in settlement areas and for operations and maintenance purposes in settlement areas.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

Restricted Fund

The restricted fund consists of money received from the Metis Settlements Association Grants Administration Fund. Section 263 of the Metis Settlements Act requires that money deposited into the Transition Fund must be held and paid on the same terms and conditions and for the same purposes as the money was held in the Metis Settlements Association Grants Administration Fund.

General Fund Expenditure

Transfers to settlements for capital and operating purposes are recorded when authorized by a settlement budget by-law and approved by the Metis Settlements Transition Commissioner.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Amount Due from the General Revenue Fund

The amount due from the General Revenue Fund of $150,000,000 is payable in annual installments of $25,000,000 each April 1 until 1996. Of each instalment, $15,000,000 is designated for capital development projects in settlement areas and $10,000,000 is designated for operations and maintenance purposes in settlement areas.

The annual allocation to individual settlements is determined by Metis Settlements General Council policy. During the seven year transition period, the Metis Settlements Accord Implementation Act provides that the Minister and the General Council must review in 1993 and 1996 whether the funds provided meet the needs of the settlements and their members.

The amount due from the General Revenue Fund excludes annual instalments of $5,000,000 payable each April 1 until 1996 from the General Revenue Fund to Part 2 of the Consolidated Fund held and administered by the Metis Settlements General Council.

Note 4 Fund Balances

The general fund balance was allocated to settlements as at March 31, 1991 as follows:

Peavine	$1,007,378
Elizabeth	621,405
Buffalo Lake	389,499
Kikino	340,271
Paddle Prairie	283,359
Gift Lake	250,762
Fishing Lake	178,690
East Prairie	175,179
	3,246,543

The restricted fund balance was allocated as at March 31, 1991 as follows:	
Water and sewer projects	913,117
Total fund balances	$4,159,660

Note 5 Contributions from the General Revenue Fund

The Metis Settlements Accord Implementation Act provides that the first of seven instalments are to be paid into the Transition Fund less any payments made by the General Revenue Fund on behalf of the Transition Fund. The Act also provides that the Transition Fund receive, from the General Revenue Fund, income that would have been earned daily if the money had been invested in the Consolidated Cash Investment Trust Fund between April 1, 1990 and the date that the payment of the remaining balance of the first annual instalment to the Transition Fund is completed. As a result, the contribution from the General Revenue Fund reflects the net amount received by the Transition Fund which is accounted for as follows:

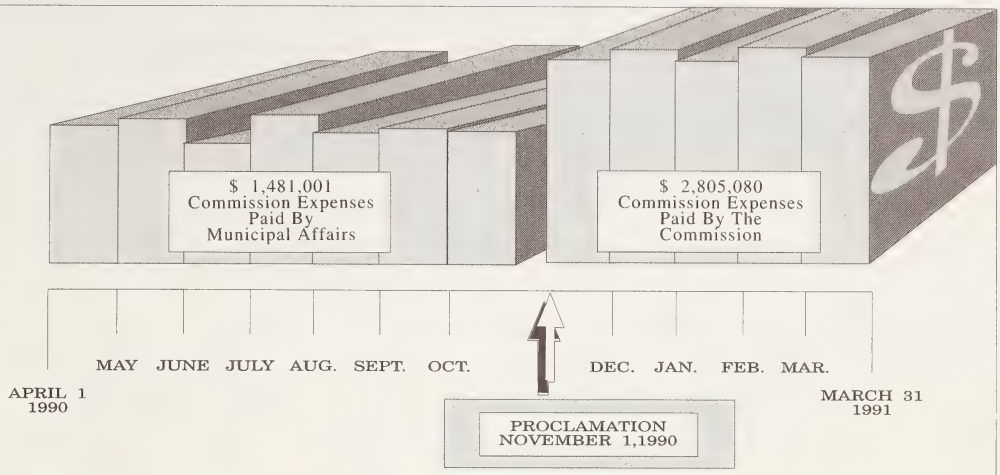
First annual instalment	$25,000,000
Transfers to settlements prior to November 1, 1990 as paid by the General Revenue Fund	11,300,000
	13,700,000
Interest paid by the General Revenue Fund on the unpaid portion of the first instalment to October 31, 1990	1,466,334
Amount paid to the Transition Fund	$15,166,334

Note 6 Administrative Expenses

Accommodation and other overhead expenses incurred in the administration of the Metis Settlements Transition Fund are borne by the General Revenue Fund and are not reflected in these financial statements.

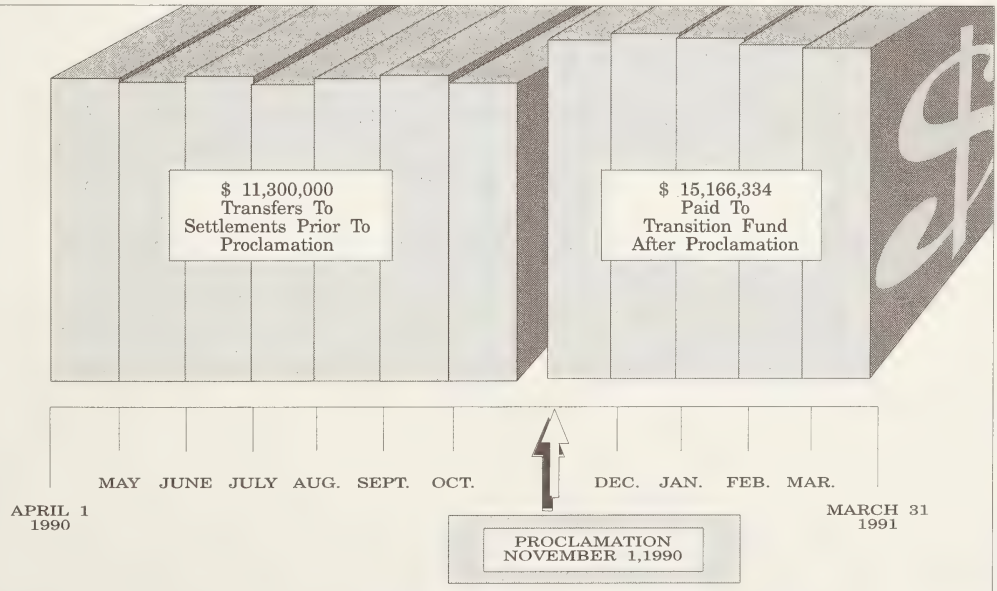
Note 7 Approval of Financial Statements

These financial statements were approved by management.



METIS SETTLEMENTS TRANSITION COMMISSION BUDGET

1990 - 1991

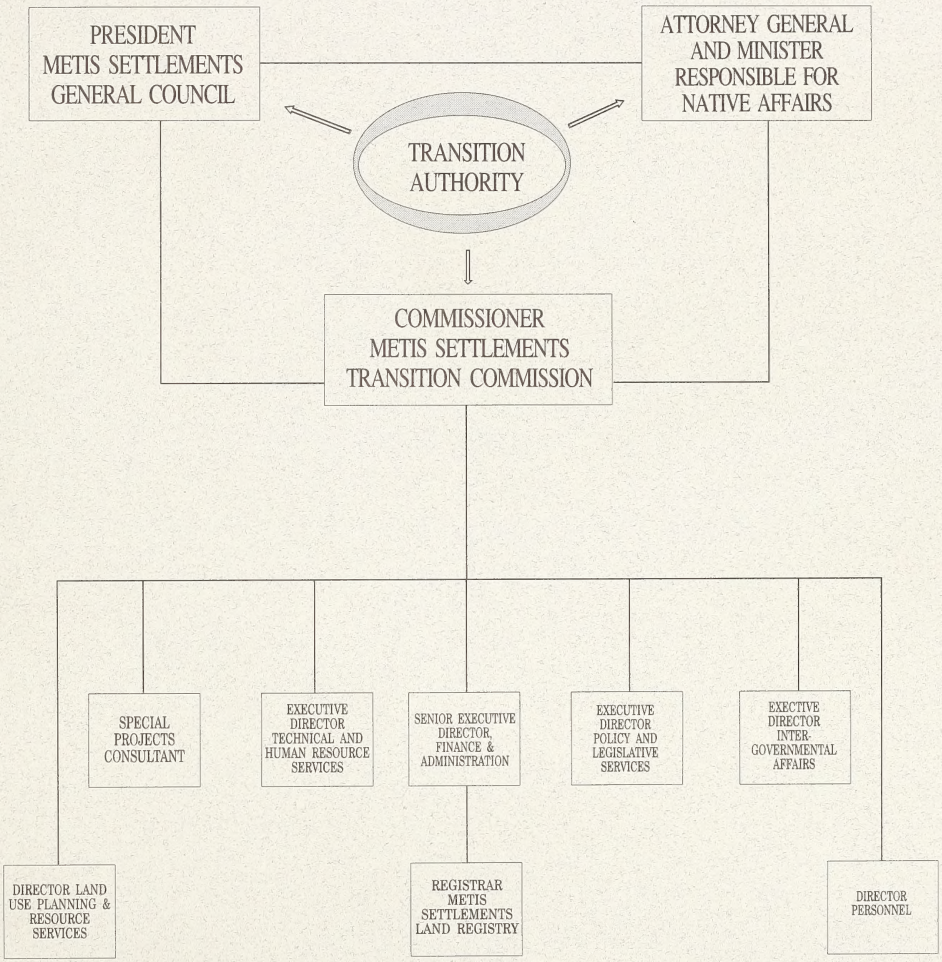


METIS SETTLEMENTS TRANSITION FUND

1990 - 1991

Note* Does not include 5 million Transitional Fund dollars paid into Part 2 of the Consolidated Fund

METIS SETTLEMENTS TRANSITION COMMISSION



Note*

This organization was approved by the Transition Authority members in 1990/91 on the understanding that as experience was gained under the new legislation, organizational adjustments would occur in response to the needs of the Metis Settlements.